

Taxes V. 7. 9

# DIALOGUE

BETWEEN

SIR ANDREW FREEPORT

AND

TIMOTHY SQUAT, *Esquire*,

On the Subject of EXCISES.

BEING

A full REVIEW of the whole DISPUTE  
concerning a Change of the DUTIES  
on WINE and TOBACCO into an  
EXCISE.

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— *Neque enim Lex Equior ulla. Ovid. De Arte Am.*  
*Indignor quidquam reprehendi, non quia CRASSE*  
*COMPOSITUM, illopidius patetur, sed quia NUPER.*  
Horat.

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DIARY OF

BETWEEN

ST. ANDREW'S REPORT

THEORY OF

ON THE SUBJECT OF EXCISES

BY

A Full Review of the Duties  
concerning the  
of Wine and  
EXCISE



Printed by W. Woodcock, at the  
Office of the House of Commons,  
St. Andrew's Church, London.

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BETWEEN

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On the Subject of EXCISES.

Sir ANDREW FREEPORT.



Y good Friend, I am heartily glad to meet you here. 'Tis so long a time since we saw one another, that tho' you may have Civility enough to know me again, I am in some doubt whether I may pretend to the same Friendship which once was between us.

*Squat.* Who have we here! My old Friend Sir *Andrew Freeport* out of his Shroud yet? Or is it, rather, his Ghost? Let us shake

A 2 Hands

Hands before we go any further, that I may know whether it be a *Sprite*, or *Flesh and Blood* that I am talking to.

*Sir Andr.* With all my Heart, Sir. — Well, can you give more Credit now to your *Hands*, than *Eyes*? For my part, I should as easily believe I could *feel* a *Ghost*, as *see* one.

*Squat.* Hum! — Yes, faith, 'tis the same old Stick of Oak. — Why, I concluded that you had been *Excis'd* before this time; and that the old *Commissioner*, with his *Hour-Glass* and *Scythe*, had beat up your *Quarters* long ago.

*Sir Andr.* *Excis'd*, Sir!

*Squat.* Ay, Sir; cut off from the Land of the Living amongst the rest of your antique Brethren, by this *political* Fever.

*Sir Andr.* You are true to your old Humour still, I perceive, and are as great a Friend to Rallery as ever. — I was not exempted, as you may imagine, from the *general Shock*; but with the help of a *clear* Head and *sound* Heart I stood my Ground, and as you both *see* and *feel*, Sir, am not yet *Excis'd*.

*Squat.* I can't give you much Joy of your Escape, *Sir Andrew*; for when we are on the brink of losing all that's dear and valuable in Life, every brave Man wou'd wish to give up the *Shadow* with the *Substance*, and, like the *Roman Cato*, greatly fall with a falling State.

*Sir Andr.* I don't apprehend, Sir, what you mean. — For Heaven's sake, what are we going to be depriv'd of?

*Squat.*

*Squat.* Our Liberties and Properties, Sir. — You can be no Stranger, sure, Sir *Andrew*, to the Conspiracy that's form'd against us.

*Sir Andr.* Bless us! What Conspiracy? What are they going to do to us? Is there a *Proclamation* to be issu'd against *Trade*? Is our *Privilege* of being govern'd by *Parliaments* to be taken away? Is *Ship-money*, or *Tonnage* and *Poundage* going to be levy'd upon us? Is a *Star-chamber* to be erected? Is the *Habeas Corpus* Act repeal'd? Or is the *Pretender* and *Poper*y coming in upon us?

*Squat.* Psha! those are mere Trifles; *Poper*y is as good as any other Religion, and the *Pretender* is nothing but a political *Scare-Crow*. — No, Sir, 'tis something more terrible than any thing you have mention'd. We are to be *Excis'd*, *Excis'd*, *Excis'd*, Sir!

*Sir Andr.* Oh! I beg pardon, Sir. I find you have been carrying on the *Jest* all this while, and sneering the *blind Clamour* that has been rais'd against *Excises* by the *Populace* of late. — But, by the way, let me observe to you, Squire, that you ought either by *Tone* of *Voice*, or some significant *Gestures*, to make a Difference between *Earnest*, and your *Ironical Gravity*. I profess I was so dull at first, as to think you was *serious*.

*Squat.* And so I was, Sir — in downright *sober Sadness*, upon my Soul, Sir — and therefore I tell you once more, that we are all to be *Excis'd*, *undone*, *devour'd* —

*Sir Andr.* Good lack! I profess I am sorry  
for



for it. I had only heard that there was a Scheme on foot to *levy the Duties upon Wines and Tobacco by way of Excise*; But—

*Squat.* But what, Sir? S'death and Furies! is not that enough? Is destroying our Trade, rifling our Houses, and striking at the Root of all National Liberty, nothing at all then?

*Sir Andr.* Dear Squire, don't always think and speak in a Passion. A *heated* Imagination often conjures up hideous Spectres, where the *calm* Beholder can find nothing to frighten him. However, since you have started this Topick, I don't care if I talk with you a little upon it. But you must first give me leave to make one Request to you.

*Squat.* With all my Heart.

*Sir Andr.* Which is, that you'd not fly out into any Heat in our Conversation.

*Squat.* Done.

*Sir Andr.* That you'd answer without Invectives to whatever shall be said; and that we may reason the Thing as closely and coolly as possible.

*Squat.* Ay, ay: Well, let us come to the Point.

*Sir Andr.* Why then, Sir, I would fain know for what real Reason you are so *averse* to this Alteration?

*Squat.* For the same Reason, Sir, that I am *fond* of my Interest and Liberty. — Have you read the *Craftsman* upon this Subject, Sir Andrew?

*Sir Andr.*

*Sir Andr.* I have, Sir.

*Squat.* I'm glad of it. *I my self* was the *Author* of those Papers. You must therefore think me no Plagiary, if in the Course of this Dispute I borrow most of what I shall say from them.

*Sir Andr.* Not at all. — And at the same time I shall expect not to be laugh'd at, or interrupted, if I make use of some Arguments which have been already publish'd by *Osborne, Meanwell, English,* or any other Author, *Scotch or Irish*, with a Name or without one, so they are but to the Purpose. Since Truth is the Game we are in chase of, no matter what way she is hunted down.

*Squat.* Ay, ay, you are at liberty to make use of the whole *Kennel*, and a blessed *Pack* of *Hounds* they are.

*Sir Andr.* You talk as you write, I see. — But to the Business directly, Sir, and set forth your Objections, that the Value of them may be try'd, or I shall wave the Dispute, and take my Leave.

*Squat.* I submit to your Directions, most solemn Sir. But is it your Will and Pleasure that my Objections should be propos'd and argu'd all together, and that your Answer be to the Whole at once? Or would you have the Objections offer'd singly, and answer 'em separately?

*Sir Andr.* I prefer the last. We shall be both better able to form a Judgment, by having the Objections produc'd and answer'd separately.

*Squat.*

*Squat.* I comply, Sir. In the first Place then, I object against the *Conversion* of *Customs* into *Excises*, as *destructive* of the general *Interest of Trade*, and highly *pernicious* to the *British Commerce*.

Now as the *Prosperity*, *Strength*, and *Riches* of this Nation depend on *Trade*, all possible *Encouragement* ought to be given to the *Prosecution* of it; and those engag'd in it have a *Right*, at least, to the *common Privileges* of their Fellow-Subjects. But no Person under the *Laws* of *Excise* can be said to enjoy the *Freedom* which *Englishmen* claim, being depriv'd of a fair and impartial *Trial by Juries*, and subjected to the *arbitrary Determination* of a Set of *Court-Officers*, who have Power to interpret and execute the *Laws* as they please.

The *Commissioners* and their *inferior Officers* are not only *Prosecutors*, *Evidences*, *Judges*, and *Executioners*, in their own Cause, but are likewise dependent on the Crown, Sir *Andrew*, for their *Pensions* and *Places*; so that they'll seldom lose a Cause, I warrant 'em, or scruple to give any unjust Sentence, in order to gratify the *Malice* and *Avarice* of a *corrupt Minister*. In no other Cases is the Cause left to the *Determination* of the *Judges*, but there must be likewise the Concurrence of the *Verdict* of *Twelve indifferent Neighbours*, *Good Men and True*. But this, alas, is not the Case of the poor *Trader* under the *Laws* of *Excise*, he is left to the final *Determination* of a Pack of  
of



of *mercenary Commissioners*, who are not his *Equals* or his *Friends*, and therefore will have no regard to any thing but the Improvement of the *Revenue*.

But this is not the only *bad Circumstance* of *Excises* with regard to *Trade*. In *Duties* upon *Importation*, a Man has full Power over his Goods as soon as he gets 'em into his Warehouse, and may dispose of 'em as he please without being subject to be molested. But in the other case, no Man can call his Goods his own tho' he has paid the Duty for them, being always liable to the *Inquisitions* of those mean, impertinent, rascally Fellows the *Excisemen*, who think it their Duty to be as Vexatious as possible. His Property, poor Man, must be imprison'd in Shops and Warehouses, under *merciless Keepers* appointed by the *Crown*, and he has no Power of moving or disposing of it, without a kind of *Habeas Corpus*, call'd a *Permit*. Here's *Severity*, here's *Persecution*, here's *Slavery*. Horrible! a Man had better cut his Throat at once, and leave his Shop to the *Excisemen*, and his Family to the *Parish*. And now, Sir, what have you to say to this; dare you say any thing in defence of your Scheme after this?

*Sir Andr.* In good troth, Squire, one has need of no small share of Courage to say any thing to it at present. You both talk, and look so very eager, and angry, that I question, whether either *Friendship* or *gray Hairs* will be a sufficient Sanction when I come to

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contradict you. However a Gentleman that has the *Prowess* of Squire Squat will scorn to draw upon a *naked Man* —

*Squat*. A *naked Man*, Sir? you have a Sword by your Side, I see.

*Sir Andr.* True, Sir, but it has hung there so long as a mere Appendage to Dress, and is grown so old in Laziness and Rust, that 'tis bound both to the *Pence* and *Scabbard*, for the Life of the Owner — Be not therefore Cholerick, good Squire, but give me leave to display my Answer to your first *Objection*, and then you may either go on with the rest, or else let us have your proper Reply — The first *Objection* you was pleased to make is, that *Excises* subject the Trader to a new Set of *Laws*, and deprive him of an *Englishman's Privilege*, a *Trial by Jury*. —

'Tis certain that this Privilege is an invaluable Bulwark to our Liberties against any Endeavour of the Prince, to distress his Subjects by arbitrary Methods, and in Cases of such a Nature, ought to be strenuously asserted. But as in Causes relating to the Collection of the publick Revenues, the Barrier betwixt the Crown and the Subject, is no ways affected, it hath been always deem'd reasonable by the Legislature to vary from the common Method, and to direct many of them to be determin'd in a less expensive and more speedy way. A *Trial by Jury* has been found by Experience in many Instances to be liable to great Exceptions; for which Reason the

the *Administrators of Justice* are impower'd by *Law*, to proceed against various kinds of Offenders in *several Cases*, besides those relating to the *Excise*, in a *summary way*, and without *Trial by Jury*. And that this is in the general both to the *Ease* and *Advantage* of the *Parties* themselves is I think undeniable. Here a *Trader* may be his own *Advocate*, without being at the Expense of a *Westminster-Hall Process*, and tho' he deservedly loses his Cause his *Judges* have the Power of being merciful to him, and mitigating his *Fine* in proportion to his *Abilities*: A Power which is always exercis'd by 'em, with the utmost *Candor* and *Humanity*. Whilst, on the contrary, where the *Trial* and *Verdict* is by *Juries*, the whole *Penalty* must be necessarily inflicted.

But you grow *Satirical* after this, and tell us that the *Commissioners* and their *Officers* are nothing but *Courtiers* and *Pensioners*, and *Beasts of Prey*, who to keep their Places, will, as *Wittol* says in the *Blay*, *steal a Man alive*, *sell their Skin* and devour their *Members*; but surely, surely, *Squire*, this is only fixing a *Candle* to the *Tail* of a *Kite*, in order to terrify the *gazing Populace*. They are as *inoffensive humane* good-natur'd *Gentlemen* as any in the *World*, and have nothing *terrible* about 'em, I'll dress'd in the *Masks* that you are at such pains to make for 'em, and then indeed they commence *Bugbears* at once. You should consider, *hasty Man*, that *Contests* with regard to *Pay-*



ment of the *publick Revenue*, are not *Disputes* between the *Prince* and his *Subjects*, but between the *Nation* in general and *particular Persons*. The *Publick Revenue* is the *Revenue* of the *People*, and is dispos'd of by them. Let it be ever so much *increas'd* by an *Excise*, the *Crown* has no advantage from it. As to that *Part* of it, which does not immediately relate to the *Support* of his *Majesty's Household* and the *Dignity* of the *Crown*, an *Account* is annually given to the *Representatives* of the *People*, how it has been apply'd; and as to the *other part*, which is call'd the *Civil List Revenue*, that can't be *increas'd* by any *Augmentation* in the *Revenue* it self; for tho' *particular Funds* are appropriated for the *Payment* of it, yet whatever is above the *Sum* fix'd by *Parliament*, is by *Parliament* apply'd some other way. The *Prince* therefore can be no way *personally* interested by the *Determinations* of the *Commissioners*, nor by any means be induc'd to *influence* 'em in their *Proceedings*. Neither can the *Commissioners* themselves have any *Motives* to be *partial* and *cruel* in their *Decisions*, since they can possibly have no *Interest* in the *Disputes*, nor does the *Continuance* of their *Places* in the least depend on the *Event*.

If we come on the other hand to consider the *Laws* relating to the *Customs*, we shall find them *grievous* and *burthensome*. There the *Trader* is in high *sure* of being *undone*, whether he *lose* or *carry* the *Day*. The *Fees* of *Officers*,  
Clerks

*Clerks and Counsel*, frequent *Delays* in the *Proceedings*, and *no Costs*, if ever so fully and *honourably acquitted*, are the *bad Consequences* of being *prosecuted* in the *Court of Exchequer*. Whilst thro' the whole *Progress* of a *Prosecution* before the *Commissioners of Excise*, the *Trader* need not be at *Six-pence Expence*; he has no *Fees* of *Officers* or *Lawyers* to *disburse*, and tho' he be found *really guilty*, he is sure to be treated with the utmost *Humanity*, and to have the *Rigour* of the *Law*, in great measure, *remitted* to him. So that 'tis manifest, that changing the *Laws* of *Customs* for those of the *Excise* is so far from being a *Grievance*, that 'tis a *Benefit* to the *Subject*.

But after all, if we are so fond of *Juries*, that no *Ease* or *Advantage* will *compensate* for their *Absence* in any *Cases* whatever; the *Wisdom* of our *Representatives*, who always accommodate their *Proceedings* to popular *Prepossessions*, as far as is consistent with the *Publick Good*, will probably induce 'em to allow of such *Trials*, when the *Parties* desire it.

*Squat.* But pray, Sir, give me leave to ask you if you have read the *Second Part* of an *Argument against Excises*? There's a fine *Catalogue* of *Oppressions* and *Partialities* committed by your *Commissioners*. — There's *Matter of Fact*, Sir.

*Sir Andr.* That's more than I'm oblig'd to believe, Sir — for Mr. *Danvers* himself, after

not having been at the pains to collect and transcribe those *Fables* disse, very modestly owns, that he can't take upon him to vouch for the Truth of 'em. A glorious Spirit of Patriotism indeed! to rake together a Heap of scurrilous Stories against Gentlemen of Fortune and Honour in his Majesty's Service, only to scare the timorous Vulgar, and exasperate the madding Mob. Stories, all related by the Party who thought themselves aggrieved, and which, if true (as I won't grant) would prove nothing to your Purpose, since were the same Disputes to arise, and the same careful Scrutiny to be made, with regard to the Proceedings of Westminster-Hall, and the Decisions of Common Juries, you'd find a much longer Scroll of Complaints than here. All therefore that can be drawn from these Relations is this, That 'tis possible for those who are in the Chair of Justice (be they Judges, Juries, or Commissioners) not always to give right Judgment; or rather, that those against whom Judgment is given, be it right or wrong, are sure to complain, and think themselves injur'd.

And thus, Sir, this dreadful Head of your Hydra, which you and your Caleb have represented as ready to devour us, is found upon Examination to be Stingless and Toothless.

Squat, Mighty well, Sir. But now let's hear what you have to say to the other Part of my Objection.

Sir



*Sir Andr.* The *Trader's* being subject to the *Inquiry* of *Excisemen* you mean.

*Squat.* Ay, Sir, and I suppose you'll make out that to be a *Blessing* too. It must be a comfortable *Reflection* to a *Man* to think that he's liable every *Hour* to have a *steeking*, *rascally* *Officer* come into his *House*, disturb the *Quiet* of his *Family*, rummage and *ferret* every *Hole* and *Corner*, and carry off perhaps a *Piece* of *Plate* in his *Pocket*, if not narrowly *survey'd* all the time himself. This too is not to be look'd on as a *Grievance*, to be sure. S'bud! you may as well say, that the *Devil* is not *black*.

*Sir Andr.* The first Part of your *Objection* took some time about, *Squire*, as it carry'd along with it the *Appearance* of *Oppression*, being desirous to pluck off the *Mask* where the *Deception* was not so *visible*; but here the *Imposture* is so very *glaring*, that none can be impos'd on by it, who have either *Eyes* to see or *Ears* to hear.

As *Taxes* are necessary to the *Support* of every *Government*, so *Officers* to collect those *Taxes* must be necessarily *appointed*. The *Power* of *Excise-Officers* extends no farther, nor is it more absolute than that of the *Custom-house Officers*. Every *Trader* in *Exciseable* Goods has a peculiar *Warehouse*, *Shop*, or *Cellar*, where such *Commodities* are to be kept. Here the *Exciseman* has *Power* to visit and examine, and no where else. This is no more than what the *Custom-house Officer* has  
over

over the *Ship* to which he is appointed. As the Vender of *Exciseable Goods* cannot move them without a *Permit*, neither can the Merchant his *Customable Commodities* without a like *Warrant* or *Sufferance* from the proper Officer. As the Dealer in *Exciseable Goods* is subject to high *Penalties* when taken in a *Fraud*, so is the Merchant to as high ones for making *false Entries*. So that if these Particulars are to be deem'd *Hardships*, they are equally grievous under the *Laws of Custom*, as under the *Laws of Excise*. As to what you insinuated, Squire, that the *Excise-Officer* might rummage and ferret in every *Room* of the *House*, every *Hour* of the *Day*, by virtue of his *Office*, and so have an Opportunity of robbing Families both of their *Peace* and their *Plate*, if you know any thing of the Matter, you must know it to be false. — He has not the least *Power* of going any where, but into those *Warehouses* appointed for such Goods as he supervises. On an *Information*, indeed, upon *Oath*, of *Exciseable Goods conceal'd* in any *House*, he may enter and search there; but then he must have a proper *Warrant* from the *Civil Magistrate*, and the Assistance of a *Peace-Officer*. And this is no more *oppressive* and *unreasonable* than a *Constable's* searching for *stol'n Goods*, or a *Custom-house Officer's* for *prohibited Ones*, since they have but the *same Power* under the *same Circumstances*.

In short, Squire, 'tis the *Tax* itself that these *Murmurers* are uneasy at, not the  
Man-

*Manner of Collecting* it. They would gladly dispose of their Goods at the same Price as if Tax'd, without paying the Tax at all. If they act fairly and openly, with regard to the Publick, the Officers of the Publick have no Power to annoy them, but are severely punish'd if they presume to attempt it.

*Squat.* Very well, Sir! and 'tis no Disadvantage to a Trader, neither, to have the Secrets of his Business pry'd into and discover'd by these miserable Scoundrels, is it? At this rate they'll soon set up for themselves, and the whole Trade, as well as Liberty of the Nation, will be got into the Hands of those pilfering Cormorants.

*Sir Andr.* Ha, ha, ha! you make me laugh, Squire. — The Secrets of their Business! — The Secrets of their Knavery you mean, I suppose. What mighty Secrets are there, or at least ought there to be in the Vintner's Cellar, or the Tobacconist's Warehouse? None, that tho' discover'd, can be any ways prejudicial to 'em, if their Practices are honest. No, no, Sir, 'tis their gainful Iniquities, their knavish, unlawful Mysteries, which they tremble at the Day's being let in upon. 'Tis the base murderous Practices of Vintners and Wine-Coopers, in their Brewings and Sophistications, by which they not only rob the Publick of their Revenue, but many Thousands of their Lives, as well as Money; selling that for a Cordial, which they know to be a

C

Poison;



and demanding a *Noble* for what they themselves were Appraisers in some Man's Cellar, would not be valued at *Five-pence*. — The Tobacco Business likewise hath its *Mysteries* of this Kind, which 'tis tyrannical it seems to pry into and discover. — But I perceive, Sir, that you blush at having started this Objection; so 'twould be barbarous to pursue the Advantages any farther; and as —

*Squat.* 'Tis false, Sir, I defy any Man to make me blush. This *Breast*, Sir, never knew yet what it is to feel *Shame*, nor ever indulg'd a Thought which my Tongue would hesitate to utter, or my Cheeks blush to acknowledge. — And therefore I still insist, that all my Objections against *Excises*, as destructive to *Trade*, remain in full force, notwithstanding any thing you have said, or shall say to the contrary.

*Sir Andr.* Your humble Servant, Sir. — I shall not be so rude then as to persist any longer on this Point; but if you please to make what other *Objections* you think proper, I'll consider the Value of 'em a little for my own *Satisfaction*, if not for yours.

*Squat.* Oh! Sir, I shall give you something more to *chew upon* presently. We shall see how you'll *mumple* and *mumble* the *Parables* without being able to swallow them, or willing to spit them out. My next Assertion then is this, Sir, That the new Scheme for levying the

the *Duties on Wines and Tobacco* is as repugnant to the true *Principles of British Liberty*, as 'tis pernicious to *British Commerce*.

*Sir Ande.* Equally so I grant you, Squire, and I think you may altogether as reasonably aver, that the *Balance of Europe and Interest of the Protestant Religion* depend on it likewise.

*Squat.* And so they do, take my Word for it. — But come, come, Sir, you shall not divert me from the Point in Hand. You are plausibly afraid to come so, I find; but hang me, if I let you stir till you have had it all. — There is one *Point* then in the *Scheme of Ex-cises*, which affects us all as *Englishmen and Freemen*, in the most sensible manner, however separate from, or unconcern'd in *Trade*, I mean, the *Number of Officers* which must be quarter'd upon us for that Purpose. It is agreed on all Hands, that our *Liberties and Properties* entirely depend upon being govern'd by our *Representatives*, so that whatever tends to the *Independency* of that *Assembly* ought to be oppos'd with the utmost Vigour. The present *Crew of Officers, Civil and Military*, is so very large, that 'tis impossible to conceive or compute the Number of 'em. Our monstrous *Standing Army* — Nay, don't smile, Sir — *Standing Army*, I say. 'Sdeath, the very Name puts me out of all Patience. You'd vindicate a *Standing Army* too, woud you not, Sir? 'Shud, let us talk of that a little before.

we go any farther. I challenge you and all your *Blood-Hounds* —

*Sir Andr.* Softly, softly, Squire. Let us go thro' one Grievance before we set upon another. However, let me observe to you by the way, that there's one thing which thoroughly convinces me of the *Necessity* of such an *Army*, which is the great *Opposition* that your *Caleb* and *Fog*, and the other *Enemies* of the Government make to it; but that shall be the *Topick* of another *Conversation* whenever you think proper.

*Squat.* Done — our monstrous *Standing Army* then, and the *Multiplicity* of *Officers* have already given the *Crown* a prodigious *Power* unknown to our *Forefathers*. Now these *Fellows*, you must know, are absolutely dependent on the *Ministry* for their *Places* and *Pay*; so that whatever may be their *Principles*, they are oblig'd to do all their *dirty Work*, and to vote themselves, and influence others according to the *Directions* of their *worthy Chiefs*. If therefore you once come to add to the vast *Multitude* of these *Animals* subsisting already, they will at last swarm like devouring *Locusts* over the Land, and we shall have *two Standing Armies* instead of one. The *Freedom of Elections* will be abolish'd at once, all those *great and daring Spirits* who have exhausted their *righteous Souls* by an indefatigable *Opposition* to the wicked and sinister *Machinations* of a corrupt M——y will be  
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depriv'd of those *Seats* they so *meritoriously* possess, and none but a Set of *Wrongheads* will be sent up to represent us, who'll cry *Ay* to every thing that's propos'd without the least *Patriotism* or publick *Spirit* of *Contradiction*. Whilst your *W——ms*, your *B——s*, your *S——ns*, and your *Me I's* who have so long strenuously *oppos'd* all that has come from the *Court* shall be quite *lost* to our *Country*; save by what we can do for them in *Weekly Journals*, and *Political Ballads*.

*Sir Andr.* Is an *indiscriminate Opposition* then to every thing that's propos'd by the *Court* or *Government* of so much *Merit* think you, Sir?

*Squat.* Why is it not, Sir? — I do sincerely aver to you, that if the *C——r* of the *E——r* was to put the *Question*, whether *two* and *two* were *equal* to *four*, I would bravely debate it to the very last *Extremity*; and every one that would not do the same, is both a *Knave* and a *Fool*.

*Sir Andr.* A very *rational Principle*, I must confess, and shews that an *uncommon Regard* for the *public Management*; and the *Procurement* of her *Good--s*, are the sole *Motive* of all your *Proceedings*.

*Squat.* 'Tis true; but come, Sir, let me now desire the *Favour* of your *Answer* to what I have said concerning the *Dangers* we are threaten'd with from the *Increase* of *Officers* that will be the *Consequence* of this  
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Project. This I think you must acknowledge to be a sufficient Reason for rejecting it. Good Heavens! under such melancholy Circumstances as these, we should be in a worse Condition than Egypt under its Plagues.

*Sir Andr.* One would imagine, by your dismal Apprehensions and doleful Interjections, that a whole Army of *Hustlers* were to be let in upon the Nation, to devour us at a Meal; when only *Four-score* or a *Hundred* harmless *Christians* would be dispers'd over the Kingdom, with no other *Weapons* about 'em than an *Ink-bottle* at their *Button*, and a *Goose-Quill* behind their *Ears*.

When *Coffee*, *Tea*, and *Chocolate* were laid under the *Excise Laws*, the *Additional Officers* fell far short of *One Hundred*, and there must necessarily be so very few *Places*, which are not already survey'd for some or other Kind of *Exciseable Goods*, that the *Number* here must be very few more. And this is the new *Standing Army* of *Officers* that so much *Clamour* has been rais'd about; this the tremendous *Swarm* of *Locusts* that are to cover the *Land*; these the powerful *Lords* *Danes* that are to be brought into every *Country* and *Family* to *preside* in our *Elections*, and *riple* our *Houses*. For Shame, for Shame, *Squire*, if you talk and write in this *lunatick* manner, the *World* will really take you to be downright mad, and somebody

body that has a mind so a *tempting Bargain* will beg you for your *Estate*.

*Squat.* Good Sir, none of your Jokes. Wit and Ridicule, you have been often enough told, are not the Talents of any of your Party. Wretches that are *Advocates* for *Beggary* and *Bondage*, can be no more witty in *pleading* for 'em, than under the *Weight* of 'em.

*Sir Andr.* Men who are actuated by *Envy* and *Ambition*, can no more bear to *hear* Reason coolly than to *speak* it fairly. *Truth's* the only Thing they *dread*; and to *convince* 'em of an *Error*, is but to *confirm* 'em in it.

— But this is deviating from our Purpose, *Squire*. *Rapartee* and *Rallery* suit not the Gravity of *Statesmen* and *Patriots*. Proceed you therefore in your *Objections*, Sir, whilst I sagely respond to what you shall offer.

*Squat.* My last General *Objection* against laying any farther Articles of *Trade* under the *Laws* of *Excise*, is, that it has a direct and strong *Tendency* to a *General Excise*. This *Method* of *collecting* the *Revenue* will soon become *General*, if we suffer it to go any farther. I don't say that these *worthy Projectors* design to go thro' with their *blest* *Business* at once. No, this would raise too great a *Spirit* of *Opposition*, as they themselves own; but I affirm and insist on it, that an *Excise* upon all the *Necessaries* and *Conveniencies* of *Life*, is the *End* they have in view.

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Several *Branches* of the *Customs* have already undergone this *Metamorphosis*, the same *Alteration* is now propos'd in several others, next Year, still more will come under the *Saddle*, and so by a gradual Progression in a very few *Years* every Thing that we eat, drink or cloath our selves withal, will be thrown under the *Claws* of this rapacious *Dragon*. And then, Sir, where shall we be? when our very *Pantries* and *Bedchambers* shall be expos'd to the *Inquisition* of *Excise-Officers*, and every *Loaf* of *Bread* in the one, or *Sute* of *Clothes* in the other, will become their *Plunder*, under Pretence of not having paid *Duty* forsooth.

Sir Andr. This is a pleasant way of reasoning indeed, Squire. It is propos'd to change the present *Customs* on *Wine* and *Tobacco* into an *Excise*: ERGO, 'tis intended to lay all the mere *Necessaries* of *Life*, *Meat*, *Drink*, and *Clothing* under the *Laws* of *Excise*. A Couple of *Articles* of *Luxury* imported from *Abroad*, which we have not the least *Occasion* for, and which are chiefly consum'd by the *Rich*, are to pay the old *Duty* in a new *Way*: ERGO, *Food* and *Raiment*, *Bread*, *Butter* and *Cheese*, *Fish*, *Flesh* and *Fowl*, all the *Commodities* of our own *Produce* which we can't subsist without, and which are absolutely necessary to the *Poor* as well as the *Rich*, are to have a new *Tax* levied upon 'em by way of *Excise*. The *Warehouses* of a *Tobacconist*, and the *Vaults* of a *Vintner* are to be liable

liable to the *Inspection* of the proper *Officers* appointed to survey those particular Branches of Business: ERGO, all our *Houses* will be shortly expos'd, nay, our very *Cupboards* and *Closets*, to the *Search* and *Plunder* of pilfering *Excisemen*. Is it not so, Squire? you might more reasonably argue, that because the *Parliament* thought proper to lay a *Tax* upon *Land* this Year of *one Shilling* in the *Pound* they must necessarily go on to increase it from Year to Year till the other *nineteen* were given away likewise.

*Squat.* Ay, ay, you may pretend that it has no such Tendency if you please; but 'tis all a Joke. 'Tis just as reasonable, as if a *Man* should go by easy Journeys from *London* to *Canterbury*, and when he is got there undertake to prove that he's not in the way to *Dover*.

*Sir Andr.* A very apt Comparison indeed, and which I remember, your Great *Caleb* condescended to make Use of by way of clinching this *doubty* Objection. However, I shall beg leave to borrow it of him a little, and try if it won't suit my Purpose better than his. To say then, as you say, that converting the *Custom-house Duties* upon *Wine* and *Tobacco* into an *Excise* has a direct and manifest Tendency to a *General Excise* on all *Commodities* whatever, is a mere Joke. 'Tis just as reasonable to say, that because a *Man* has *Exigencies* that carry him to *Canterbury*, he must therefore necessarily go to *Dover*, or that another who has *Business*

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at *Kent-street End* can't stop there, but must go on to *Calais*, because he is in the *Road* to it.

Thus, Sir, you see, that the very *Instance* you brought to confirm your Assertion, gives the *Lye* to it; and like weak *Garrisons* you are destroy'd by the very *Forces* you call'd in to your *Assistance*.

*Squat*. Fox o' your *Hocus Pocus* Tricks, 'tis all *Delusion*; have not we already had the *Duties* on various *Articles* of our *Commerce* converted into *Excises*, or levy'd by *Laws* of the same *Kind*? Are not *Coffee*, *Tea*, *Chocolate*, *Brandy*, *Ginn*, *Cards*, and *Dice*, cum multis alijs, tax'd in this manner? Is not a *Scheme* now on foot, to subject others to the same *Method*? And yet no *Thoughts*, to be sure, of making it *general*. Oh, Sir *Andrew*! When a *Serpent* has once got his *Head* into a *Hole*, it will be no hard matter for him to draw his whole *Body* after it. 'Tis full time, therefore to look about us, and chop off the *Part* that's already enter'd, rather than suffer it to *incroach* any farther.

*Sir Andr.* Nay, Sir, if you are for abolishing all *Excises* in general, that alters the *Case*. I wish, as sincerely as you can do, that there was no *Necessity* for them, or for *Taxes* of any *Kind* whatever; but since such is the *Course* of this *bad World*, that we are not likely to see that *Golden Age* when *Governments* shall be supported without any *Revenue*, and seeing that, at present, large ones are absolutely  
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*necessary*, I can't conceive a more *just* or *equitable Method* of collecting 'em. If you *Patriots*, indeed, to *show* your selves as much concern'd for the *Ease* and *Emolument* of the *Publick*, as you *pretend* to be, would furnish the *Nation* with a *Million* annually out of your own great *Estates*, and those *Grants* which *some* of you have *obtain'd* before from the *Crown*, you'll find no one, I dare swear, but will cry, *down with Excises*, as vehemently as your selves. But till that time shall come, as the *Publick* hath its *Wants*, they must be *some other way* supply'd, and no way can this be done, but by *continuing* the *present Taxes*, and *collecting* 'em *effectually*; unless you desire, out of your great *Wisdom* and *Justice*, that the *whole Burden* should be thrown on the *Owners of Land*, who, in the *Opinion* of all *candid* and *sober Thinkers*, have already been too long *unequally dealt* with. You are therefore manifestly brought to this *Dilemma*, Sir, either to allow of the *Reasonableness* of levying the *Duties* upon these two *Articles*, in the *manner* propos'd, or else to assert the *Unreasonableness* of such *Duties* being levy'd upon any *Articles* at all; since the same *Reasons* will hold as *strong* against the *last* as the *first*; nay, *stronger*, for as much as *these* are most of 'em more *useful* and *necessary* to us than *those*, and consequently lay *Claim* to a *milder Treatment*.

*Squat.* A pleasant way of reasoning that truly— Because this *grievous Method* of collecting the *Revenues* is too far extended already, you have the *Insolence* to urge a still farther *Extension*; and because we have *one Foot* in the *Grave*, we should, by all means, get in the *other* as soon as we can.

*Sir Andr.* Softly, Squire,— you are forc'd, I find, to have Recourse to your *noted Nostrum*, *Misrepresentation*— I did not say, that the *Laws* of *Excise* being already so far extended, was any *Argument* for *extending* them still farther, but only that as such *Taxes* were absolutely *necessary* to supply the *Demands* of the *Publick*, they could not so reasonably be rais'd upon any *Commodities* as those in Dispute. *Articles* of mere *Luxury*, and in which the greatest *Frauds* and *Abuses* are committed, that can no way be *remedy'd* but by the propos'd *Alteration*. An *Alteration* attended with not a *single ill Consequence*, but *productive* of these exceeding good Ones, the *Increase* of the *Publick Revenue*, and the *Decrease* of *Luxury* and *Fraud*.

Having now, Sir, *consider'd* all your general *Objections*, I must beg leave to take notice of some of the particular *Advantages*, which will accrue from the *Execution* of the *Scheme* on foot, both to *Trade* and the *Nation* in general. At the same time you have free Liberty to *interrupt* me as often as you please, and to *query*, *debate*, *object*, as much as you think proper.

*Squat.*

*Squat.* Ay now, *Sir Andrew*, you say something indeed; I shall be glad to know the great *Benefit* of your *Project*. This is a sublime *Discovery*, which the Advocates for it have hitherto kept to themselves.

*Sir Andr.* You are mistaken, Squire, and have only consider'd, I find, one Side of the Question.

*Squat.* Look'e, Sir, I'll let you go on— But you might as well attempt a *Panegyrick* upon *Death*, and endeavour to prove that the *Plague*, which every one dreads so much, is but an *odious Name* for a very *fine Thing*.

*Sir Andr.* Sir, your Servant—Nay, pardon me, I must beg leave to be gone.

*Squat.* Faith, but you shan't stir a Foot, Sir—I'm resolv'd to know what can be said for these Things.

*Sir Andr.* I am an old Man, Sir, and must be thrifty of my Breath—I've none to throw away upon the *deaf Ear*, or *harden'd Heart*.

*Squat.* Don't be testy, good Dad—I'll pay all the Attention that's due to so worthy a Subject—Tho' I must beg leave to tell you one thing before you go any farther, That to affirm that the present M——r could possibly *think* of a Scheme that would be of any *Service* to the Nation, is as absurd as if you were to *vindicate* the *Conduct* of *Phaeton*, or to say, that he intended to *benefit* the World when he *set it on fire*.

*Sir Andr.* You are a little *unhappy* here again in your *Comparison*, Squire; for I have

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an *Incendiary* in my Eye, whom it would much better *fit* than where you apply it. One that would effectually have set the *Nation* in a *Flame*, had not *JUPITER* very seasonably *tumbl'd* him out of the *Box*.

*Squat.* The *Gentleman* you mean, *Sir*, has a noble *Contempt* of all *Titles* and *Places* when they come in *Competition* with his *Virtue* and *Honour*; and scorns to go *Shares* in the *Plunder* of his *Country*.

*Sir Andr.* I believe indeed, *Squire*, that he had much rather have the *whole* to himself——But to go on with our *Business*: As every *Society* necessarily requires the *mutual Contribution* of its particular *Members* to its *Government* and *Support*, so 'tis the *Interest* of each *Society*, that such *Contribution* be lev'y'd in a way the most *equal* and *easy* to the *whole*. The *heaviest* and most *unequal* of all our *Taxes* is that on the *Land*, which hath born a *superior* Share of the *publick Burthen* for many *Years*. To remedy this *Grievance* has been the great *Endeavour* and *Wisdom* of our present *Representatives*; in which they have succeeded so far beyond even the *Hopes* of those *oppress'd*, as to *reduce* this *Tax*, in a very few *Years*, from *four Shillings* in the *Pound* to *one*. But not willing to stop here, they are desirous, if possible, to give a *total Relaxation* to the *Land-holders* of *England*, and set 'em on a *Level* with the rest of their *Fellow-subjects*. But which way to find an *Equivalent*? for the

the Government can't part with the *Land-Tax* at present, without *one*. Why, at last, an *Equivalent* has been found, and such a *one* as will yield the wish'd-for *Ease* to the *Landed Interest*, without any *Burthen* to the *National Interest* in general.

It is allow'd, I think, by all *Men of Sense* and *Judgment*, that in raising *Money* for the *Service* of the *Publick*, the principal Thing to be consulted, is how to *Tax* every one in *Proportion* to their *Fortune* and *Manner* of *Living*; and at the same time that the *Fine* be laid on such *Goods* as are for *Luxury* or *Pleasure*, and not the *Necessaries* of *Life*. In pursuit of this *Maxim*, the *Gentlemen* in the *Administration* have a *Scheme* to lay before our *Representatives*, in which they propose a more *equal* and *effectual Method* for raising the *necessary* annual *Supplies*, by preventing, for the future, those gross *Frauds* and base *Impositions* of a few *Dealers* in *foreign Commodities*, by which they put large *Sums*, that are appropriated by the *Legislature* to the *Use* of the *Publick*, into their *private Coffers*.

*Wines* and *Tobacco* are the *Goods* meant; than which *none* are more *proper* to bear a *considerable Duty*, being things not of our *Growth*, nor *necessary* to our *Subsistence*. They already pay such a *Duty* by way of *Customs*, but *many* of the *Dealers* in 'em, have, by *Knaveish Arts*, evaded the *Law* for collecting that *Duty*; another *Method* therefore must be  
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pitch'd on to *secure* the *Payment* of it. In order to this, it is propos'd to raise it by way of *Excise*, which will in great measure *prevent* the *Frauds* of those *Knavish Dealers*, and consequently *augment* the *Receipt* so much, as will, 'tis presum'd, make an *Equivalent* for the present *Tax* upon *Land*: a *Tax* which falls heavily upon both *Rich* and *Poor*, as it raises the *Farmers Rents*, and thus heightens the *Price* of *Bread*, *Beer*, and *Flesh*.

Here then is no *new Duty* to be laid on any *Goods* whatsoever, not so much as any *additional Duty* on *Goods* tax'd before, but only a *Provision* for the more *effectual Collecting* a *Duty* already impos'd.

*Squat*. But under Favour, wise Sir, a *Tax* that is *just* enough in *itself* and *easy* enough to be *borne*, may become a very *grievous Burden* by some *Severity* or *Inequality* in the *method* of *Collecting* it.

*Sir Andr*. I grant it, *Squire*——

*Squat*. If a great *Number* of his *Majesty's Subjects* are *partially* treated and excluded from the *Liberties* which their *Neighbours* enjoy, won't they have a *Right* think you to *complain*?

*Sir Andr*. Certainly.

*Squat*. And are not those *reasonable Complaints* which spring from such *Causes*, to be cautiously *guarded* against?

*Sir Andr*. They are.

*Squat*. Why then, Sir, all the *fine Things* you have urg'd for this *Project* must stand  
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for nothing, since neither the *Increase* of the *Revenue*, nor the *Equity* of the *Duty*, nor the *Ease* of the *Land*, nor any other *Consideration* ought to be put in the *Balance* with that *Oppression* such *Numbers* of *Englishmen* must sustain by the least *Extension* of the *Laws* of *Excise*.

*Sir Andr.* Hold, hold, *Sir*, this is wandering from the *Point* in hand, and running back to the *Place* whence we first set out— We shall never reach the *Goal* at this rate— That the *Extension* of the *Excise Laws* would not subject any *Englishman* to the *Oppression* you talk of, I've fully prov'd an *Hour* ago— Under your *Favour* therefore, most sagacious *Sir*, I shall go on with my *fine Things*, in support of this *Scheme*, and prove, in the next place, that the *Execution* of it will be effectual to the good *End*, for which it is *calculated*. In order to this, I must take for granted that *abominable Cheats* and *Impositions* are daily committed in the *Importation*, *Exportation*, and *home Management* of those two *Articles* of *Trade*. This the warmest *Opponents* to the propos'd *Method*, have not, cannot deny.

In the *Tobacco Trade* how much is the *Publick* defrauded of by the *Practice* of *Smuggling*! how much by *Bribery*, *false Oaths*, and *false Weights*! it is computed, that if all the *Tobacco* which is consum'd in this *Island*, was imported fairly, and paid *Duty* regularly, that the *clear Produce* to the *Revenue*, would be nigh 400000 *l.* yearly; whilst, as it is now

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collected, it does not amount to *half* the *Sum*. There is still another *Grievance* in the present *Practice* of this *Business*, which calls aloud for *Redress*; and that is the *Hardship*, the poor *Planters* lie under, from the exorbitant *Load* charg'd upon 'em by their *Factors*, on account of *Commission* for the high *Duties* they advance upon *Importation*; which with the many other *Expences* they are at for *Sales*, *Returns*, &c. has very greatly *impoverish'd* them, and turn'd that *Branch* of *Business* into a *Monopoly* here; not many *Persons* having it in their *Power* to advance such *large Sums* as must be paid at once for the *Custom*. This, by an *Excise*, would be effectually prevented, because then the *Duties* would be paid *deliberately* as the *Commodity* was vend'd for *Consumption*; and by the *same Means* another *Mischief* would be *remedy'd* likewise, I mean the *Practice* of *Bonding*, or giving *Security* for *Payment* of the *Customs* in such a *Term* of *Years*. How many *Families* have been ruin'd by this *Indulgence*! the *Factor* gives a *Bond* to the *Custom-House* for a very large *Sum*, which he is not accountable for till *three Years* are expir'd. In the mean time his *Goods* are all *dispos'd* of, he gets the *Money* into his *own Hands*, looks upon it as his *own* and *spends* accordingly; and then when the *Payment* of his *Bonds* becomes due, his *Eyes* are open'd too late, he finds himself *Insolvent*, and is oblig'd to leave his *Family* and his *Security*, the *Planter* and the *Publick*, to stand

stand by the *Loss*. But the *Temptation* to this *Error*, and the *Evils* consequent on it, would be entirely prevented by the *Regulation* propos'd. And now surely, Squire, these *manifest* and *manifold Advantages*, which would necessarily accrue from the *Execution* of our *Scheme*, would make ample *Amends* for any *Inconvenience* that might possibly attend it.

As to the *Frauds* in the *Wine Trade*, they are so publickly known that no Body wants to be inform'd of 'em. *Vast Quantities* are imported in the *smuggling Manner* without paying any *Duty* at all, the *Consumer* notwithstanding pays the *same Price* as if regularly enter'd, whilst the *knavish Vintner* gets all to himself. But a still more *extensive* and *pernicious Fraud*, is the *shameful Sophistications* and *Mixture* of *mischievous Materials*, which are almost generally made use of in this *Business*, not only to the *Prejudice* of the *Revenue* and *Injury* of the *fair Trader*, but to the *Health* and *Lives* of the whole *Body* of *Wine-Drinkers*. So that we not only pay the *Price* of real *Wine* for worthless miserable *Trash*; but at the same time pay the *Price* of our *Health* by swallowing unwholsom poisonous *Juices*, and, instead of carrying off a new *Supply* of *Spirits* and *Vigour* from our *social Repasts*, we have laid in a *Stock* of *dire Diseases*, and drank whole *Draughts* of *Death*.

Now the *Alteration* propos'd is the only effectual *Antidote* to these destructive



*Villanies.* The Inspection, which every Retailer in that Commodity would be subject to, would entirely prevent that deadly Practice. The Government would by this means secure its own Due, and the Health and Strength of Millions of its Subjects.

*Squat.* You have made an excellent Declaration, Sir, against *Vintners* and *Wine-Coopers*. I must confess; and harangu'd very finely upon *Health* and *long Life* — But, this *Overwarmth* against *Impositions*, and *Over-tenderness* for our *Health*, is much to be suspected; and I'm afraid the *Project* won't answer the *End* in either respect. That it will bring such an *Increase* to the *Revenue* as you and your fellow *Schemists* dream of, is highly improbable, since the *Amount* of the present *Duties* on those *Articles*, is not nigh equal to *one Shilling* in the *Pound* upon *Land*, and 'twould be somewhat strange if this *Method* should more than double it.

*Sir Andr.* Not strange at all, Sir — For if we consider what *Quantities* of *Wines* are clandestinely imported, and what still greater *Quantities* of adulterated *Wines* are daily vend'd, together with the *Frauds* already mention'd in the *Article* of *Tobacco*, we may rationally conclude that *no Duty* is paid for nigh *three Parts* out of *four* of what is consum'd.

*Squat.* I shall not stand contesting with you, Sir, what is impossible to be decided — But to pass to the *Brewing Trade*, this *Method* could

could be little or no *Remedy* against that *Practice*; for as much as those *Mixtures*, when they are made to pay the *Duty*, may certainly be afforded *cheaper* than *neat Wines* can be imported — But, if it should have that *Effect*, in my Opinion *good Wine* would do more *harm* to the *Publick* than *Bad*, by tempting People to *Excess*, as well as occasioning a less *Consumption* of Malt Spirits, Cyder, and Perry, supposed to be us'd in such *Mixtures*.

Sir Andr. Ay, Squire, these are Arguments indeed, which are truly *unanswerable*. It must be acknowledged by the most *obstinate*, that your *Caleb* has here *outdone* his *usual Outdoings*, let us stand and *admire* him a little — *Adulterated Wines*, tho' made to pay the *Duty*, can be afforded *cheaper* than *neat Wines*; Ergo laying an *Excise* upon *Wines* (which will necessarily prevent the *Retailer* from making any *Addition* to his *Stock*, and consequently any *Adulteration*) won't prevent the *Adulteration* — again — *Good Wines* will be apt to tempt People to *Excess* in them, whereas now People are only guilty of *Excess* in *poisonous Compositions*; Ergo *bad Wine* is *better* than *Good* — Admirable, ha, ha, ha, nay, and a truly *Antiministerial* Way of *Argument* — but once more — The *Consumption* of Malt Spirits, Cyder and Perry, which are home *Manufactures*, and are supposed to be made use of by *Vintners* in their *Sophistications*, would be *decreas'd*, if the *Practice* of *Adulteration* was prohibited; *Neat Wines* would

would by that means *increase* in their Prices, and so the Lower Sort of People being unable to purchase 'em, would be thus drove to drink those Home-made-Liquors, and consequently *more* being drunk, *less* would be consum'd: ERGO such *Adulteration* ought not to be prevented, — how finely is that *reason'd*! — how ingeniously *imagin'd*! — In short, Squire, I think these last *Objections* of yours most effectually *silence* all your *Adversaries*, and make 'em *asham'd* to have any thing more to say to you.

*Squat.* Supposing (which I won't allow tho') that the Practice of *Brewing* might be in some Measure prevented by it, and that too without *diminishing* the *Consumption* of our *Home-made-Liquors*; yet this *Scheme* would be a very insufficient *Remedy* for the other *Evil* so justly complain'd of, the clandestine *Running* of *Goods*. This *mischievous Practice* is occasion'd by *high Duties*, and, whilst they are continued, all the *Laws* in the *World* will not be able to prevent it. Nothing but *taking off* the *Duties* entirely, or reducing them to such a *Degree*, that it will not be the *Interest* of any Person to engage in such a *Traffick*, can effect this *Cure*.

*Sir Andr.* In *Answer* to all this fine *Reasoning*, I have nothing to object, save *Matter of Fact*. Within these *eight Years* last past that the *Duties* on *Coffee*, *Tea*, and *Chocolate*, have been collected by *Excise*, there has been above a *Million of Money* MORE paid into the  
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*Exchequer* than in the *Eight preceeding Years* when those *Duties* were collected by *Custom-house Officers*. So that in *Eight Years Time*, a *Million extraordinary* of the *Publick Debt* has been paid off, by the *Alteration* in collecting the *Duties* on those *three Commodities*.

And as this is prov'd by *Experience*, Sir, so 'tis likewise manifest from the *Reason of Things*. In levying of *Duties* by way of *Custom*, there is but *one Check* on the *fraudulent Dealer*. If he can but get his *Goods* once safe on *Shore*, or prevent the *Inspection* of a *Custom-house Officer* by throwing a little convenient *Dust* in his *Eyes*, he is then secur'd of his *wicked Gains*. Whereas the *Method* of collecting these *Duties* by *Excise*, throws several *Bars* in the *Smuggler's way*; for when the *Dealer* is oblig'd to make *Entries* of all *Shops* or *Warehouses* where his *Goods* are kept, and not to move any considerable *Quantity* to or from those *Places* without a proper *Permit*, he has little or no *Opportunity* of committing such *Frauds*. He has so many *fiery Trials* to pass, that 'tis a *Million* to one if he gets through 'em all without burning his *Fingers*.

Thus, Sir, I think, 'tis undeniable both from what *Reason dictates*, and what is at present in *Practice*, that the *Laws of Excise* are an effectual *Antidote* to this *Pest* upon *Traffick*. But to take off the *Duties themselves* from all *Goods* in general, as you and your *Caleb* are merrily pleas'd to propose, in order  
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to prevent a *few* being clandestinely imported without paying those *Duties*, is like chopping off a *Man's Head* to cure him of the *Tooth-ach*.

*Squat.* Look'ye, *Sir Andrew*, I'm plaguily sick of this *Dispute*; and therefore if you have any thing more to say upon the *nauseous Subject*, I beg you'll dispatch it in as few *Words* as you can.

*Sir Andr.* *Sir*, I'll very gladly comply with your Request; and detain you no longer than just take notice of two or three of the many other *Advantages*, which will accrue to the *Fair Trader* from the *Execution* of this *Scheme*.

In the first Place I would observe, that such a *Law* would set the *Fair Dealers* in those *Commodities* on a *Level* with the present *Smugglers* and *Wine-Brewers*, whilst at present they must either sell their *Goods* for little or no *Profit*, by keeping 'em down to the *Smugglers Price*, or else must sell no *Goods* at all. By this means likewise the *Wine-Merchant* would receive a considerable *Addition* to his *Business* by the *increas'd Importation* of that *Commodity*, which the *Prevention* of *Brewing* would necessarily occasion.

The next thing I would take notice of in *Favour* of this *Scheme*, is that our *Virginia* and *Maryland Plantations* will be sav'd from impending *Destruction* by it, whilst by the same Means, again, our *Tobacco-Merchants* will be deliver'd from the *Hardship* they now lie under, of being oblig'd to pay down the full  
Duty

*Duty* for those Goods upon *Importation*, or at least of giving *Bond* for the Payment of it in such a Time: The *bad Effects* of which *Indulgence* I have before observ'd. For if this *Alteration* takes place, the *Duties* on neither of these *Commodities* will become payable 'till the *Merchant* has actually dispos'd of them to the *Retailer* or *Consumer*, and has receiv'd the *Money* from them which he is to pay to the *Government*. A *small Deposit* may likely be requir'd on *Importation* to the Value perhaps of one *Penny* per *Pound* on *Tobacco*, and proportionably on *Wines*; but even this upon *Exportation* again will be receiv'd as a *Draw-back*. Thus the *Merchant* will in all respects gain a considerable *Advantage* by it. If his Goods are *re-exported*, the chief Part of the *Duty* on them will never be paid at all, and if consum'd at home, it will not be requir'd till they are dispos'd of to the *Retailer*; so that in either *Case* he will have that *Money* at his own *Disposal*, which by the present *Method* he is depriv'd of for a considerable Time, even to the one half, or more perhaps of his *Stock* in *Trade*.

The last Particular I shall mention as a Plea for this Project is, that such an *Increase* may accrue from it to the *Publick Revenue* as not only to procure the present *Relief* that is so necessary to the landed *Interest*, but as might likewise in a few Years enable the *Legislature* to give considerable *Ease* to other *Branches* of the *Revenue*, and to take off



some of those *Taxes* which now lie so heavy on *Soap, Candles, Beer, Malt,* and other *Necessaries of Life.* Thus the *poor Manufacturer* being able to *live* and to *work* at a *cheaper Rate,* his *Wares* would go proportionably cheaper to *Market,* and consequently there would be greater *Quantities* of them both *carried Abroad,* and *consum'd* at *Home.*

Since therefore it is manifest both from *Reason* and *Fact,* that the *Execution* of this *Scheme* could not possibly be attended with the least *ill Consequence* either to the *Liberties, Ease,* or *Interest* of his Majesty's *Subjects.* Since no *new* or *additional Tax* on any *Commodity* is propos'd by it, but only a necessary *Alteration* in the *Method* of collecting a *Couple.* Since that *Method* of *Payment* would not subject the *Dealers* in those *Goods* to any *Hardship* whatever, except the *Difficulty* of *avoiding* to make such *Payment* at all. Since such a *particular Excise* upon one or two *Foreign Articles* of *Luxury,* cannot be thought by any rational or impartial *Considerer* to have the least *Tendency* to a *General Excise* on the *Necessaries of Life.* Since 'tis the greatest *Absurdity* to imagine, that the *small Addition* of *Officers,* which this *Method* will occasion, can have any *Influence* in the *Election* of our *Representatives,* or in the least affect the *Freedom* and *Independency* of *Parliament.* And lastly, since neither the *Power* of the *Crown* will be at all *extended* by this *Scheme,* nor the  
Pri-

*Privileges of the Subject* any ways retrench'd, what *Opinion* must we necessarily have of those Men who have not scrupled to affirm; That the *Loss of British Liberty*, and the *Destruction of British Commerce*, would be the fatal, the infallible Consequences of it. Those MOCK-PATRIOTS who have been so long declaiming to the Rabble upon this Occasion, with such *Strength of Vociferation* and *Weakness of Argument*; and, like true *Merry Andrews*, making themselves ridiculous to make their Readers stare: Who have for several Weeks together been terrifying his Majesty's Subjects into an Apprehension of *Designs* against 'em, that never were intended, and *Evils* that never can happen: Who have spread their *Flag of Sedition* in every *Alehouse* and *Barber's Shop*, and intimated to the *Populace*, in very plain Terms, That they had no way left of preserving their *Liberty*, if this Scheme should take place, but by throwing off their *Allegiance*; and that *Insurrections* and *Murders* were but trifling Inconveniencies, in comparison of an *Excise* upon *Tobacco* and *Wines*.

What *Opinion* should we have of 'em, did I say? Nay rather, what *Punishment* should not be inflicted upon 'em? That they richly merit the *Penalty* which is incurr'd by *Clippers* and *Coiners*, must be allow'd by every one who considers the Nature of their Offence: forasmuch as *coining false Fears*, and *publishing false News*, is of as pernicious

Consequence as *coining and publishing false Money*; and to lessen the *Image of His Majesty's Government* in the *Hearts* of his People, more *detestable Treason* than to *diminish the Image of his Person* upon a Piece of *Silver*.

On the other Hand, as this Scheme is apparently calculated to *secure our Privileges* and benefit our *Commerce*; since it will greatly *increase the publick Revenue*, without laying any *new or additional Load* on the *Subject*; since it will at *present give ease* to the *Landholders of Great Britain*, who have too long bore the *Heat and Burden of the Day*, and may hereafter occasion the *Removal of such Taxes* as lie heaviest on the *Necessaries of Life and Labour*; since it will effectually prevent the *fraudulent Practice of Smuggling* in *both those Commodities*, and that *infernal Practice of selling Trash and Poison* under the *Name of one of them*: As it will set the *fair Dealer* in these Goods on a *Level* with the *present Owlers and Wine-Brewers*, who now *undersel him*, and *run away with his Trade*, and at the same time prevent a *just Tax*, which belongs to the *Publick*, from being likewise *run away with* by those *knavish Practitioners*: Since it will tend to the *greater Consumption* of our *Home-made Liquors*, to the *lowering of the Prices* of several *Articles of Food*, and to the *mutual Encouragement of the Merchant and Manufacturer, the Tradesman and the Gentleman*; what  
*publick*



*publick Thanks*, nay, what *publick Honours* might not the *Projector* and Promoter of this Scheme meritoriously lay claim to? My Voice should be that, like *Mordecai*, he should ride in *Triumph* thro' the City, whilst the *insolent*, the *envious Haman*, should be oblig'd to hold his *Stirrup* all the way, and make *Proclamation* before him. Thus shall it be done to the Man, whom the King delighteth to honour.

*Squat*. You talk mighty well, Sir — extremely well indeed. Tho' I can't help saying that I'm sorry Sir *Andrew Freeport* is not asham'd to engage his Eloquence in so cursed a Cause. I don't wonder at your *Osbornes*, your *Walsinghams*, and your *What-de-Call'ems*, those Hireling Scriblers, mercenary Cormorants, whose Consciences, like their Maws, can digest every thing their Lord and Master is pleas'd to give 'em. Such *Vultures* as they are, who prey upon the *Intrails* of the Nation and sell their Country with their Pens for the *Crumbs* which fall from the rich Man's Table, are insensible of Shame.

*Sir Andr.* Such, if such there be, whom *Indigence* and *Necessity* oblige to set their Seal to a bad Cause, have much less reason to be asham'd, Sir, than Men who, revelling in *Ease* and *Affluence*, make *Ambition* their God, and would give up both their Country and themselves to Ruin, rather than not be reveng'd of those who deprive 'em of their *Idol*.

*Squat*. I know no such Persons, Sir.

Sir

*Sir Andr.* But I do, Sir—I know a *Gentleman*, for Instance, whom you know likewise, that sets up for a *Patriot* merely upon the strength of being out of *Place*. One that's for *damning* every one else, because he's a *fall'n Angel* himself, and since he can't obtain the sole *Direction* of the *Kingdom*, would stick at nothing to obtain its *Destruction*.

I know another, *Squire*, whom you are but too well acquainted with, that instead of doing *Mischief* for the sake of *Living*, he only *lives* for the sake of *Mischief*, and whose only *Business*, and Joy of Heart is plac'd in plaguing and distressing his Fellow-Creatures. To be assiduous in cultivating *Friendships*, only to have it the more in his Power to *betray*; to be continually fomenting *Broils*, and *Contentions* amongst Men, and *Nero* like, setting the *World* in a *Flame*, for no other end but to be the *Author* of *Confusion*. To be a *Traitor* without any *Temptation* to be one, to be a *disinterested* *Incendiary*, are the great and peculiar *Distinctions* of *Count Renegado*.

*Squat.* S'death and Furies, Sir! what do you mean by abusing me at this Rate, and the best Friend I have in the World?

*Sir Andr.* I hope, Sir, that neither you nor any one you have a *Friendship* with, resemble in the least the *Pictures* I have drawn.

*Squat.* Oh, Sir, I'm too well acquainted with *Parralels* and *Innuendo's* not to find your *Meaning*. And since you provoke me

to

to speak out, I here swear to satisfy my *Revenge* on that hated *Wretch*, or perish in the Attempt. *Life* without it will be only *Misery*, and therefore to the *Grave* I'm determin'd to pursue it. *Friends, Relations, King, Country*, all *Regards* whatever, I here give to the *Wind*, and to thee alone *Envy*, my *Guardian Angel*, I dedicate my self— And so, Sir, your Servant— your Servant.

*Sir Andr.* Poor Man! I heartily pity thee— nay, *He* whose *Destruction* thou hast so bitterly vow'd would pity thee too, if he saw thee under the Scourge of such a *Passion*— *Envy* is compounded of *Impotence* and *Malice*; and surely the *Thirst* of *Revenge* without the *Power* of satisfying it, is the severest *Torture* *Revenge* it self could invent. *Envy* is a *Mildew* that blasts every *Virtue* in the *Breast*, and turns the *Blessing* of superior *Talents* into a *Curse*. Men of *bright Parts* under the *Direction* of this *Dæmon*, like *Sampson's* *FOXES* with *FIREBRANDS* at their *Tails*, are *burning Plagues* both to *themselves* and their *fellow Creatures*.

F I N I S.



I speak out, I have never to flatter my Re-  
spects on that hated Witch, or person in  
the Kingdom. Life without it will be only  
a shadow and a mockery to the Court in Co-  
mmand to pursue it. I have, I believe, no  
Country, all Rights whatever, I have  
no to the Wind, and to the Stone  
by Christian Duty, I declare my self  
and to, Sir, your servant—your servant.  
Sir, what! Poor Man! I heartily pity thee—  
thy whole Dignity thou hast to sit  
thyself, wouldst thou too, if he law  
less under the Scourge of such a Power—  
thy is compounded of Lustre and Mis-  
ery, and surely the Power of a single Will  
at the Power of a single Will, is the reverse  
of the Power of a single Will, could invent, thy  
a Mirror that should show Vices in the  
face, and turn the face of a single Will  
into a single Will, a single Will, a single Will  
under the Power of a single Will, a single Will  
thy's Power with a single Will, a single Will  
thy's Power with a single Will, a single Will  
thy's Power with a single Will, a single Will

F I W R